

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

In re: ) Chapter 7  
 ) Case No. 05 B 17011  
IOANNIS S. SCARPA, ) Hon. Benjamin Goldgar  
 )  
Debtors. )

**APPLICATION OF TRUSTEE FOR AUTHORIZATION TO PAY FINAL  
COMPENSATION TO TRUSTEE'S ACCOUNTANTS**

Norman B. Newman, Trustee herein (the "Trustee"), moves this Court for authorization to pay Norman Kellerman and FGМК, LLC ("FGМК, LLC"), the Trustee's accountants, final compensation under §§330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016. In support of his motion, the Trustee respectfully states as follows:

1. On April 29, 2005, Debtor filed a voluntary petition for relief under Chapter 7 of the Bankruptcy Code. The Trustee was subsequently appointed Trustee.
2. On August 21, 2006, this Court entered an Order authorizing the Trustee to employ FGМК, LLC as his accountants Trustee to prepare necessary tax returns and to provide any other accounting services needed by the Trustee.
3. Based on the time value of the services rendered, FGМК, LLC is entitled to receive final compensation in the amount of \$2,955.00 for services rendered from September 18, 2006 through March 20, 2008.
4. Other than as permitted under Section 504 of the Bankruptcy Code, FGМК, LLC has no agreement with any other person or firm with regard to its compensation in this case.
5. During the period September 18, 2006 through March 20, 2008, FGМК, LLC's accountants provided 9.00 hours of accounting services on behalf of the Trustee. A summary

and a chronological statement of services rendered during the time period covered by this application is attached hereto as Exhibit "A".

6. The services were rendered in connection with and in furtherance of assisting Trustee in the performance of his duties as delineated by Section 704 of the Bankruptcy Code. This application complies with the standards enunciated in In re: Continental Securities Litigation, 572 F. Supp. 931 (N.D. Ill. 1983) modified 692 F.2d 766 (7<sup>th</sup> Cir. 1992). At all relevant times, FGMK, LLC has taken care to avoid duplication of services.

7. At all times relevant hereto, FGMK, LLC has provided accounting services in the most efficient and cost effective manner. The services rendered provided a benefit to the Trustee and to the creditors of this estate.

8. FGMK, LLC expended 9.00 hours of services assisting the Trustee in reviewing the Debtor's financial information and prior tax returns; compiled data and prepared federal and state tax returns for the years 2006-2007 and communicated with Trustee regarding tax liability owed to state and federal agencies. The individuals involved in this activity and the time expended by them are as follows:

Accountant	Hours Expended	Hourly Rate	Total
Kathleen Puhl	3.00 hrs.	\$275.00/hr.	\$825.00
Norman Kellerman	6.00 hrs.	\$355.00/hr.	2,130.00
<b>TOTAL:</b>	<b>9.00 hrs.</b>		<b>\$2,955.00</b>

**WHEREFORE**, The Trustee respectfully prays that this Court enter an Order as follows:

1. Awarding FGMK, LLC final compensation in the amount of \$2,955.00 for services rendered from September 18, 2006 through March 20, 2008;
2. Authorizing the Trustee to pay same forthwith as a Chapter 7 expense of administration of this estate; and

3. Granting such other and further relief as this Court deems appropriate.

Respectfully submitted,

/s/ Norman B. Newman

Norman B. Newman, Chapter 7 Trustee  
for Ioannis S. Scarpa

Norman B. Newman (Atty. ID# 02045427)

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